

City of Chattanooga, TN
Personnel Class Specification

Class code 0084

FLSA: Exempt

CLASSIFICATION TITLE: INTERNAL AUDITOR

PURPOSE OF CLASSIFICATION

The purpose of this classification is to audit, examine and investigate financial and procedural activities of all departments within the jurisdiction of the City of Chattanooga. Duties and responsibilities include, but are not limited to: auditing City-wide and departmental financial records and operations for compliance with applicable laws and procedural requirements; and performing other duties as required.

ESSENTIAL FUNCTIONS

The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

Conducts internal control audits of all departments within the jurisdiction of the City; examines financial activities and operations of each department; ensures compliance with all federal, state, and local laws and regulations; investigates any questionable activities or documents; prepares report of audit findings and submits to appropriate administrator; makes recommendations for changes and/or improvements as needed.

Performs management audits and reviews for each department; ensures compliance with City-wide procedural requirements; reports non-compliance to appropriate administrator.

Conducts City-wide investigations to detect fraudulent activities and operations; carefully reviews all financial statements and reports to identify discrepancies or inconsistencies; reports any differences in audit report.

Reviews procedures manuals maintained by each department; maintains updated versions of manuals; ensures compliance with procedures and policies; makes suggestions for changes as necessary.

Reviews all insurance policies currently maintained by the City for property and equipment; identifies any unusual findings; prepares written reports of findings as needed.

Performs actual cash count of all petty cash funds maintained by each department; compares actual cash balance with receipts and records; makes report of any errors.

ADDITIONAL FUNCTIONS

Performs other related duties as required.

MINIMUM QUALIFICATIONS

Bachelor's degree in accounting or closely related field; supplemented by one (1) to two (2) years previous experience and/or training involving accounting, bookkeeping, auditing or related area is required; or any equivalent combination of education, training, and experience which provides the requisite knowledge, skills, and abilities for this job.

PERFORMANCE APTITUDES

Data Utilization: Requires the ability to evaluate, audit, deduce, and/or assess data using established criteria. Includes exercising discretion in determining actual or probable consequences and in referencing such evaluation to identify and select alternatives.

Human Interaction: Requires the ability to provide guidance, assistance, and/or interpretation to others regarding the application of procedures and standards to specific situations.

Equipment, Machinery, Tools, and Materials Utilization: Requires the ability to operate and control the actions of equipment, machinery, tools and/or materials requiring complex and rapid adjustments.

Verbal Aptitude: Requires the ability to utilize a wide variety of reference, descriptive, advisory and/or design data and information.

Mathematical Aptitude: Requires the ability to perform addition, subtraction, multiplication and division; ability to calculate decimals and percentages; may include ability to perform mathematical operations with fractions; may include ability to compute discount, interest, profit and loss, ratio and proportion; may include ability to calculate surface areas, volumes, weights, and measures.

Functional Reasoning: Requires the ability to apply principles of influence systems, such as motivation, incentive, and leadership, and to exercise independent judgment to apply facts and principles for developing approaches and techniques to resolve problems.

Situational Reasoning: Requires the ability to exercise judgment, decisiveness and creativity in situations involving evaluation of information against measurable or verifiable criteria.

ADA COMPLIANCE

Physical Ability: Tasks require the ability to exert light physical effort in sedentary to light work, but which may involve some lifting, carrying, pushing and/or pulling of objects and materials of light weight (5-10 pounds). Tasks may involve extended periods of time at a keyboard or work station.

Sensory Requirements: Some tasks require the ability to communicate orally.

Environmental Factors: Essential functions are regularly performed without exposure to adverse environmental conditions.

Chattanooga, Tennessee, is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the City will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.